

Extensions of Time to File

Includes information on extensions to file the following Wisconsin returns and reports:

- **Individual income tax returns**
- **Corporation franchise or income tax returns**
- **Homestead and farmland preservation credit claims**
- **Sales/use tax returns**
- **Partnership returns**
- **Fiduciary income tax and estate tax returns**
- **Withholding reports**
- **Information returns**

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IMPORTANT CHANGES

The automatic federal extension available to individuals, real estate mortgage investment conduits (REMICs), partnerships, and fiduciaries has been increased to six months and the request for an additional extension has been eliminated. See Part A, page 1; Part B, page 3; Part E, page 8; and Part F, page 10.

I. INTRODUCTION

This publication contains information about obtaining an extension of time to file a Wisconsin tax return or report with the Wisconsin Department of Revenue, as well as addresses and telephone numbers to use for obtaining additional information about extensions.

Note: This publication does not contain information relating to fuel taxes, petroleum inspection fees, beverage taxes, cigarette and tobacco products taxes, or dry cleaning fees. The due dates for filing returns or reports relating to those taxes or fees cannot be extended.

II. TAX FORMS AND EXTENSIONS

Sections A through H in Part II list various Wisconsin tax returns or reports that must be filed. The sections are arranged by type of tax.

At the beginning of each section is a Table, which lists the following information:

- the various forms for each type of tax;
- their original due dates;
- extension periods (if extensions are permitted); and
- extension forms to use for Wisconsin extensions.

Each section also includes other information pertinent to the particular tax type, such as:

- how federal extensions apply for Wisconsin purposes;
- more information about available federal extensions;
- obtaining Wisconsin extensions when federal extensions are not obtained; and
- how extensions affect tax payments.

A. INDIVIDUAL INCOME TAX RETURNS

Form	Original Due Date	Extension Periods Available	Extension Form
Form 1, 1A, WI-Z, 1NPR — individual income tax returns	April 15 (15th day of 4th month after end of taxable year for fiscal filers)	<p>same as federal extension period (see "Federal extensions available" and "Wisconsin-only extensions," page 2):</p> <p>6-month extension</p> <p>extension for persons who qualify for foreign earned income/housing exclusion</p> <p>2-month extension for certain persons outside the U.S. and Puerto Rico</p> <p>additional 4-month extension for certain persons outside the U.S. and Puerto Rico</p> <p>extension relating to combat zone service</p>	<p>federal Form 4868 * or statement *</p> <p>federal Form 2350 * or statement *</p> <p>statement *</p> <p>federal Form 4868 *</p> <p>statement †</p>

* Attach a copy to the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

† Write the name of the combat zone at the top of the Wisconsin return when it is filed. Do not submit a statement prior to filing the return.

A. INDIVIDUAL INCOME TAX RETURNS (cont'd.)

Federal extensions apply for Wisconsin

Any extension of time granted by federal law for filing a federal individual income tax return automatically extends the time for filing the corresponding Wisconsin return. A federal extension extends the due date of the Wisconsin return to the extended due date of the federal return, regardless of when the federal return is actually filed.

Federal extensions available

Extensions of time to file federal individual income tax returns with the IRS include the following:

- Automatic six-month extension from the original due date of the return (use Form 4868).
- Extension to 30 days after the date on which a taxpayer expects to meet the bona fide residence or physical presence test to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction (use Form 2350). (**Note:** Taxpayers who must allocate moving expenses may be given an extension to 90 days after the end of the year following the year they moved to the foreign country.)
- Automatic two-month extension from the original due date of the return, for certain persons living or on duty in military or naval service outside the United States and Puerto Rico on the due date of the return (attach a statement to the tax return when it is filed with the IRS, showing that the requirements are met).
- Additional four-month extension for certain persons living or on duty in military or naval service outside the United States and Puerto Rico (use Form 4868).
- Extension related to serving in a combat zone (write the name of the combat zone at the top of the tax return filed with the IRS).

This extension is available to a taxpayer who served in (or in support of) the Armed Forces in a combat zone. For purposes of this extension, "combat zone" includes a qualified hazardous duty area. It is also available to the qualifying individual's spouse filing a separate tax return, for tax years beginning two years or less after the last day the area qualifies as a combat zone. However, it is not available to the spouse for any period the qualifying individual is hospitalized in the United States for injuries incurred in a combat zone.

The extension period for an extension related to combat zone service is the total of:

1. 180 days after the later of: a) the last day a taxpayer is in a combat zone (or the last day the area qualifies as a combat zone); or b) the last day of continuous qualifying hospitalization for injuries from service in the combat zone; plus
2. The number of days in the filing period (until the original due date), or the number of days that were left in the filing period when the taxpayer entered the combat zone.

Wisconsin-only extensions

Extensions available under federal law may be used for Wisconsin purposes, even if the corresponding federal tax return is filed without an extension. It is not necessary to submit a federal extension request to the IRS. A Wisconsin-only extension may be obtained by attaching one of the following items to the Wisconsin income tax return when it is filed:

- A copy of the appropriate federal extension application (only the name, address, and signature line, if one is provided, must be completed); or
- A statement indicating which federal extension provision is being used.

Tax payments

It is not necessary to pay the Wisconsin tax ("tax" includes recycling surcharge) that is estimated to be due in order to receive an extension of time to file the tax return. However, an extension of time to file is not an extension of time to pay the tax. Tax not paid by the original due date of the return is subject to interest of 1% per month during the extension period. (**Exception:** Interest will not be charged for taxable years beginning in 2003, 2004, and 2005 if the taxpayer (1) serves in the United States in support of Operation Iraqi Freedom (or an operation that is its successor), or (2) qualifies for a federal extension of time to file due to service in a combat zone because of participation in Operation Iraqi Freedom (or an operation that is its successor) in the Iraqi Freedom theater of operations. Write "Operation Iraqi Freedom" at the top of the first page of the Wisconsin income tax return.)

Interest during the extension period can be avoided by paying the taxes that are estimated to be due by the original due date of the tax return (if the actual tax due exceeds the estimate, the balance is subject to interest). Form 1-ES, "Wisconsin Estimated Tax Voucher," should be used to make this estimated tax payment. Be sure the voucher is for the same year as the tax return.

B. CORPORATION FRANCHISE OR INCOME TAX RETURNS

Form	Original Due Date	Extension Periods Available	Extension Form
1. Form 4, 5 — corporation franchise or income tax returns	15th day of 3rd month after end of taxable year	(a) 30 days after extended federal due date (see "Federal extensions available," page 5): 6-month extension 3-month extension for certain corporations additional 3-month extension for certain corporations (b) later of: 1) 30 days after original due date; or 2) federal original due date (see "Wisconsin-only extensions," page 5)	(a) federal Form 7004 * statement * federal Form 7004 * (b) Wisconsin Form IC-830 †
2. Form 5S — tax-option (S) corpora- tion franchise or income tax return	15th day of 3rd month after end of taxable year	(a) 30 days after extended federal due date (see "Federal extensions available," page 5): 6-month extension 3-month extension for certain corporations additional 3-month extension for certain corporations (b) 30 days after original due date (see "Wisconsin-only extensions," page 5)	(a) federal Form 7004 * statement * federal Form 7004 * (b) Wisconsin Form IC-830 †
3. Form 4I — insurance company franchise tax return	15th day of 3rd month after end of taxable year	(a) 30 days after extended federal due date (see "Federal extensions available," page 5): 6-month extension (b) 30 days after original due date (see "Wisconsin-only extensions," page 5)	(a) federal Form 7004 * (b) Wisconsin Form IC-830 †
4. Form 4T — business franchise or income tax return for exempt organizations taxable as corporations	15th day of 5th month after end of taxable year	(a) 30 days after extended federal due date (see "Federal extensions available," page 5): 6-month extension (b) 30 days after original due date (see "Wisconsin-only extensions," page 5)	(a) federal Form 8868 * (b) Wisconsin Form IC-830 †

(Table continued on page 4)

* Attach a copy to the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

† Submit an application to the Wisconsin Department of Revenue by the original due date. Attach a copy of the extension application to the Wisconsin return when it is filed.

B. CORPORATION FRANCHISE OR INCOME TAX RETURNS (cont'd.)

Form	Original Due Date	Extension Periods Available	Extension Form
5. Form 4H — declaration of inactivity	15th day of 3rd month after end of taxable year (but no filing requirement in subsequent taxable years)	(a) 30 days after extended federal due date (see "Federal extensions available," page 5): 6-month extension 3-month extension for certain corporations additional 3-month extension for certain corporations (b) later of: 1) 30 days after original due date; or 2) federal original due date (see "Wisconsin-only extensions," page 5)	(a) federal Form 7004 * statement * federal Form 7004 * (b) Wisconsin Form IC-830 †
6. Form 1CNS — S corporation share- holders (nonresident combined income tax return)	April 15 after end of cal- endar taxable year	(a) 30 days after extended federal due date (see "Federal extensions available" and "Nonresident combined return," page 5): 6-month extension 3-month extension for certain corporations additional 3-month extension for certain corporations (b) later of: 1) 30 days after original due date; or 2) federal original due date (see "Nonresident combined return," page 5) (c) same as individual or fiduciary extension periods – see Tables in sections A (page 1) and F (page 10) (also see "Nonresident combined return," page 5)	(a) federal Form 7004 * statement * federal Form 7004 * (b) Wisconsin Form IC-830 † (c) statement * or see Tables in sections A (page 1) and F (page 10)

* Attach a copy to the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

† Submit an application to the Wisconsin Department of Revenue by the original due date. Attach a copy of the extension application to the Wisconsin return when it is filed.

(Note: This section also applies to exempt organizations taxable as corporations, that are required to file a business franchise or income tax return, Form 4T, to report unrelated business taxable income.)

Federal extensions apply for Wisconsin

Any extension of time granted by federal law for filing a federal corporation income tax return or exempt organization business income tax return automatically extends the time for filing the corresponding Wisconsin return. A federal extension extends the due date of the Wisconsin return to 30 days after the extended due date of the federal return, regardless of when the federal return is actually filed. No additional extensions are available for filing the Wisconsin return.

B. CORPORATION FRANCHISE OR INCOME TAX RETURNS (cont'd.)**Federal extensions available**

Extensions of time to file federal corporation tax returns with the IRS include the following:

- Automatic six-month extension from the original due date of the return (use Form 7004).
- Automatic three-month extension from the original due date of the return, for certain corporations (attach a statement to the tax return when it is filed with the IRS, stating that the corporation qualifies for an extension under Regulations section 1.6081-5). This extension is available to:
 1. Foreign corporations with an office or place of business in the United States;
 2. Domestic corporations whose principal income is from sources within the United States possessions; and
 3. Domestic corporations that transact their business and keep their books and records outside the United States and Puerto Rico.
- Additional three-month extension for certain corporations (use Form 7004). This extension is available to corporations that qualify for an extension under Regulations section 1.6081-5, as listed above under the automatic three-month extension provision.

Federal disapproval or termination

If the IRS terminates an extension of time to file the corporation's federal return or does not approve an extension request, the corporation's Wisconsin return is due 30 days after the IRS's termination or disapproval date. The form showing the IRS's termination or disapproval date must be attached to the Wisconsin return.

Wisconsin-only extensions

A corporation that does not obtain an extension of time to file its federal return, but needs more time to file its Wisconsin return, may request a Wisconsin-only extension. To do so, the corporation must submit a Wisconsin extension application, Form IC-830 titled "Application for Extension of Time to File." It must be submitted to the Wisconsin Department of Revenue on or before the original due date of its Wisconsin franchise or income tax return.

Form IC-830 extends the due date of the Wisconsin return to the later of:

- 30 days after the original Wisconsin due date; or
- The original due date of the corporation's federal return.

The original federal due date for foreign corporations with no office or place of business in the United States is three months later than the original Wisconsin due date. The original federal due date for cooperatives and domestic international sales corporations (DISCs) is six months later than the original Wisconsin due date. Since the original federal due date for these three entities is more than 30 days after the original Wisconsin due date, their extended Wisconsin due dates are three months or six months, respectively, after the original Wisconsin due dates.

A corporation that receives a Wisconsin-only extension, Form IC-830, must attach a copy of the extension application to its Wisconsin franchise or income tax return when it is filed.

Nonresident combined return (Form 1CNS)

A tax-option (S) corporation which has two or more nonresident shareholders who have no Wisconsin income or loss other than their shares of the tax-option (S) corporation income or loss may file a combined return, Form 1CNS, on behalf of those shareholders. (Only those shareholders described above may be included on the Form 1CNS.)

A federal extension for filing the tax-option (S) corporation's federal return automatically extends the due date of the Form 1CNS to 30 days after the federal extended due date. The tax-option (S) corporation may alternatively request a Wisconsin-only extension, which extends the time to file both the tax-option (S) corporation return (Form 5S) and the Form 1CNS (see "Wisconsin-only extensions" in the previous column).

A tax-option (S) corporation may also receive an extension of time to file Form 1CNS by attaching to it a statement containing the following information:

- The individual or fiduciary income tax federal extension provision being used.
- The name, address, and signature of each shareholder covered by the extension.

This provision extends the due date of the Form 1CNS to the extended federal due date.

B. CORPORATION FRANCHISE OR INCOME TAX RETURNS (cont'd.)

The Form 1CNS takes the place of individual or fiduciary income tax returns for nonresident shareholders that are included on the Form 1CNS. Extensions allowed to specific shareholders also extend the time to file the Form 1CNS, for those particular shareholders only. See sections A (page 1) and F (page 10) for information about individual and fiduciary extensions.

Copies of any federal or Wisconsin extensions granted to the corporation and/or individual or fiduciary shareholders, or the statement relating to the federal extension provision, must be attached to the Form 1CNS.

Consolidated federal return

The parent corporation of an affiliated group of corporations may file a consolidated federal corporation income tax return and obtain an extension of time to file the consolidated federal return. Since Wisconsin does not permit the filing of consolidated returns, each member of the affiliated group must file its own Wisconsin corporation franchise or income tax return.

The federal extension of the parent corporation applies for each affiliated corporation that files a Wisconsin return.

Each corporation must attach a copy of the parent corporation's federal extension to its Wisconsin return.

Tax payments

It is not necessary to pay the Wisconsin tax ("tax" includes recycling surcharge) that is estimated to be due in order to receive an extension of time to file the franchise or income tax return or the nonresident combined income tax return (Form 1CNS). However, an extension of time to file is not an extension of time to pay the tax. Tax not paid by the original due date of the return is subject to interest.

Interest during the extension period is 1% per month, except that if the net tax due shown on a corporation franchise or income tax return is \$500 or more, interest of 1% per month applies to only 10% of the tax due, and interest of 1.5% per month applies to the balance (this does not apply to Form 1CNS).

Interest during the extension period can be avoided by paying the taxes that are estimated to be due by the original due date of the tax return (if the actual tax due exceeds the estimate, the balance is subject to interest). Form 4-ES, "Wisconsin Corporation Estimated Tax Voucher," and/or Form CN-ES, "Wisconsin Composite Estimated Tax Voucher," should be used to make these estimated tax payments. Be sure the voucher is for the same year as the tax return. (**Note:** payments that can be made using Form 4-ES may also be made by using Electronic Funds Transfer (EFT). Call the department at (608) 264-9918 or visit the department's web site at www.dor.state.wi.us for more information.)

C. HOMESTEAD AND FARMLAND PRESERVATION CREDIT CLAIMS

Form	Original Due Date	Extension Periods Available	Extension Form
1. Schedule H — homestead credit claim	4 years after original due date of corresponding tax return	no extension permitted	none
2. Schedule FC — farmland preservation credit claim	4 years after original due date of corresponding tax return	no extension permitted	none

Extensions not permitted

The due date for filing a homestead credit claim or a farmland preservation credit claim is 4 years after the original due date for filing the corresponding tax return. If no corresponding tax return is filed, the due date for filing the claim is 4 years, 3 ½ months after the end of the calendar year to

which the claim relates (for example, April 15, 2010 for a 2005 homestead credit claim).

The due date for filing a homestead credit claim or a farmland preservation credit claim cannot be extended.

D. SALES AND USE TAX RETURNS (includes local exposition and premier resort area tax returns and rental vehicle fee returns)

Form	Original Due Date	Extension Periods Available	Extension Form
1. Form ST-12 — sales and use tax return	(a) annual filers — last day of month after end of taxable year (b) quarterly filers — last day of month after end of calendar quarter (c) monthly filers — last day of month after end of calendar month (d) early monthly filers — 20th day of month after end of calendar month	(a) one month (b) one month (c) one month (d) one month	(a) written request * (b) written request * (c) written request * (d) written request *
2. Form UT-5 — consumer use tax return	last day of month after end of calen- dar quarter	one month	written request *
3. Form EX-012 — local exposition tax return	same as Form ST-12 (#1 above)	one-month	written request *
4. Form PRA-012 — premier resort area tax return	same as Form ST-12 (#1 above)	one-month	written request *
5. Form RV-012 — rental vehicle fee return	same as Form ST-12 (#1 above)	one-month	written request *

* Submit a written request to the Wisconsin Department of Revenue by the original due date. Do not attach a copy of the extension request to the tax return when it is filed.

One-month extension

The due date for filing any Wisconsin state, county, and stadium sales and/or use tax return, local exposition tax return, premier resort area tax return, or rental vehicle fee return can be extended to one month after the original due date.

How to obtain an extension

There is no specific form for requesting an extension of time to file a sales/use, local exposition, or premier resort area tax return or rental vehicle fee return. To obtain an extension, submit a written request to the department. Include the taxpayer's name, address, and identification number, and identify the return and reporting period for which the extension is being requested.

The identification number can be any of the following: seller's permit number; use tax registration number; federal or Wisconsin employer identification number; or social security number.

Mail the extension request to Wisconsin Department of Revenue, Registration Unit, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949, or fax it to (608) 267-1030. The request must be postmarked or faxed by the original due date of the return.

Retailer's discount

Taxpayers entitled to a retailer's discount do not lose the discount by receiving an extension of time to file the sales/use or premier resort area tax return. The retailer's discount applies to the taxes that are paid by the end of the extension period. However, additional taxes paid after the end of the extension period do not qualify for the discount. (**Note:** The retailer's discount does not apply to local exposition taxes or rental vehicle fees.)

Tax payments

It is not necessary to pay the tax ("tax" includes the rental vehicle fee) that is estimated to be due in order to receive an extension of time to file the sales/use, local exposition, or premier resort area tax return or rental vehicle fee return. However, an extension of time to file is not an extension of

D. SALES AND USE TAX RETURNS (cont'd.)

time to pay the tax. Tax not paid by the original due date of the return is subject to interest of 1% per month during the extension period.

Interest during the extension period can be avoided by remitting the tax that is estimated to be due with the extension request (if the actual tax due exceeds the estimate, the balance is subject to interest).

E. PARTNERSHIP RETURNS

Form	Original Due Date	Extension Periods Available	Extension Form
1. Form 3 — partnership return	April 15 (15th day of 4th month after end of taxable year for fiscal filers)	same as federal extension period (see "Federal extensions available," page 9): 6-month extension 2-month extension for certain partnerships with books, records outside U.S. additional 4-month extension for certain partnerships with books, records outside U.S.	federal Form 7004 * statement * federal Form 7004 *
2. Form 3S — partnership recycling surcharge	April 15 (15th day of 4th month after end of taxable year for fiscal filers)	same as federal extension period (see "Federal extensions available," page 9): 6-month extension 2-month extension for certain partnerships with books, records outside U.S. additional 4-month extension for certain partnerships with books, records outside U.S.	federal Form 7004 * statement * federal Form 7004 *
3. Form 1CNP — nonresident partners' combined income tax return	April 15 after end of partners' calendar taxable year	(a) same as federal extension period (see "Federal extensions available" and "Wisconsin-only extensions," page 9): 6-month extension 2-month extension for certain partnerships with books, records outside U.S. additional 4-month extension for certain partnerships with books, records outside U.S. (b) same as individual or fiduciary extension periods - see Tables in sections A (page 1) and F (page 10) (also see "Nonresident partners' combined return," page 9)	(a) federal Form 7004 * or statement * statement * federal Form 7004 * (b) see Tables in sections A (page 1) and F (page 10)

* Attach a copy to the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

Federal extensions apply for Wisconsin

Any extension of time granted by federal law for filing a federal partnership return automatically extends the time for

filing the corresponding Wisconsin return. A federal extension extends the due date of the Wisconsin return to the extended due date of the federal return, regardless of when the federal return is actually filed.

E. PARTNERSHIP RETURNS (cont'd.)

Federal extensions available

Extensions of time to file federal partnership returns with the IRS include the following:

- Automatic six-month extension from the original due date of the return (use Form 7004).
- Automatic two-month extension from the original due date of the return, for certain partnerships (attach a statement to the return when it is filed with the IRS, stating that the partnership qualifies for an extension under Regulations section 1.6081-5).

This extension is available to partnerships that are required to file returns on the 15th day of the fourth month after the end of the partnership's taxable year, and that keep their books and records outside the United States and Puerto Rico.

- Additional four-month extension for certain partnerships (use Form 7004). This extension is available to partnerships that qualify for an extension under Regulations section 1.6081-5, as described above under the automatic two-month extension provision.

Wisconsin-only extensions

Extensions available under federal law may be used for Wisconsin purposes, even if the corresponding federal partnership return is filed without an extension. It is not necessary to submit a federal extension request to the IRS. A Wisconsin-only extension may be obtained by attaching one of the following items to the Wisconsin partnership return when it is filed:

- A copy of the appropriate federal extension application (with only the name, address, and signature areas completed); or
- A statement indicating which federal extension provision is being used (such as the automatic two-month extension).

Nonresident partners' combined return

A partnership that has two or more nonresident partners who have no Wisconsin income or loss other than their distributive shares of the Wisconsin partnership income or loss may

file a combined income tax return, Form 1CNP, on behalf of those partners. Only those partners described above may be included on the Form 1CNP.

A federal extension for filing the partnership's federal return automatically extends the due date of the Form 1CNP to the federal extended due date. The partnership may alternatively obtain a Wisconsin-only extension, which extends the time to file both the Wisconsin partnership return (Form 3) and the Form 1CNP (see "Wisconsin-only extensions" in the previous column).

The Form 1CNP takes the place of individual or fiduciary income tax returns for the nonresident partners who are included on the Form 1CNP. Extensions allowed to specific partners also extend the time to file the Form 1CNP, for those particular partners only. See sections A (page 1) and F (page 10) for information about individual and fiduciary extensions.

Copies of any federal extensions granted to the partnership and/or individual or fiduciary partners must all be attached to the Form 1CNP.

Tax payments

It is not necessary to pay the Wisconsin tax ("tax" includes recycling surcharge) that is estimated to be due in order to receive an extension of time to file the partnership recycling surcharge return (Form 3S) or the nonresident partners' combined income tax return (Form 1CNP). However, an extension of time to file is not an extension of time to pay the tax. Tax not paid by the original due date of the return is subject to interest of 1% per month during the extension period.

Interest during the extension period can be avoided by paying the taxes that are estimated to be due by the original due date of the return (if the actual tax due exceeds the estimate, the balance is subject to interest). Form 3S-ES, "Wisconsin Partnership Estimated Surcharge Voucher," and/or Form CN-ES, "Wisconsin Composite Estimated Tax Voucher," should be used to make these estimated tax payments. Be sure the voucher is for the same year as the tax return.

F. FIDUCIARY INCOME TAX RETURNS AND ESTATE TAX RETURNS

Form	Original Due Date	Extension Periods Available	Extension Form
1. Form 2 — fiduciary income tax return	(a) trusts — April 15 after end of calendar taxable year (b) estates — 15th day of 4th month after end of taxable year	(a) same as federal extension period (see "Federal extensions available" below): 6-month extension (b) same as federal extension period (see "Federal extensions available" below): 6-month extension	(a) federal Form 7004 * (b) federal Form 7004 *
2. Form 4T — business income tax return for exempt or- ganizations taxable as trusts	15th day of 5th month after end of taxable year	same as federal extension period (see "Federal extensions available" below): 6-month extension	federal Form 8868 *
3. Form W706 — estate tax return	9 months after date of decedent's death	deaths before October 1, 2002: permitted only if federal due date has been ex- tended (see "Federal extensions available" below): deaths on or after October 1, 2002: same as federal extension period	federal Form 4768 † federal Form 4768 † or Wisconsin Form W4768

* Attach a copy to the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

† Attach a copy of the IRS-approved extension to the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

(Note: This section also applies to exempt organizations taxable as trusts, that are required to file a business income tax return, Form 4T, to report unrelated business taxable income.)

Federal extensions apply for Wisconsin

Any extension of time granted by federal law for filing a federal trust or estate income tax return, an exempt organization business income tax return, or an estate's estate tax return automatically extends the time for filing the corresponding Wisconsin return to the extended due date of the federal return (regardless of when the federal return is actually filed), provided:

1. The income tax is paid by the original due date of the return (this does not apply to estate tax – see "Tax payments – estate tax" on page 11); and
2. A copy of the federal extension request (a copy of the approved extension if IRS approval is required) is at-

tached to the Wisconsin fiduciary income tax return, estate tax return, or business income tax return when it is filed.

Federal extensions available

Extensions of time to file federal trust and estate income tax returns and federal estate tax returns with the IRS include the following:

- Automatic six-month extension from the original due date of the return, for trusts or estates to file their income tax return (use Form 7004).
- Automatic three-month extension and additional three-month (not automatic) extension from the original due date of the return (use Form 8868). It is to be used by exempt organizations taxable as trusts to extend the time to file their business income tax return to report unrelated business taxable income.

F. FIDUCIARY INCOME TAX RETURNS AND ESTATE TAX RETURNS (cont'd.)

- Automatic six-month extension from the due date of the return, six-month extension “for cause” if the executor fails to timely apply for the automatic six-month extension, and an additional extension if the executor is out of the country (use Form 4768). It is to be used by estates to extend the time to file their estate tax return.

Wisconsin-only extensions

For filing fiduciary income tax returns (Form 2) and business income tax returns of exempt organizations taxable as trusts (Form 4T), extensions available under federal law may be used for Wisconsin purposes, even if the corresponding federal return is filed without an extension. It is not necessary to submit a federal extension request to the IRS. A Wisconsin-only extension may be obtained by:

1. Estimating the amount of tax that will be due and paying the tax by the original due date of the return (see “Tax payments – fiduciary and business income tax” below); and
2. Attaching to the Wisconsin return when it is filed either:
 - A copy of a completed federal extension application form; or
 - A statement indicating which federal extension provision is being used (such as the automatic six-month extension, Form 7004).

For deaths occurring before October 1, 2002, there is no Wisconsin-only provision for extending the time to file an estate tax return (Form W706). The due date for filing a Wisconsin estate tax return can be extended only if the due date for filing the federal estate tax return has been extended.

For deaths occurring on or after October 1, 2002, the due date for filing a Wisconsin estate tax return can be extended if the due date for filing the federal estate tax return has been extended. A Wisconsin-only extension is available by filing Wisconsin Form W4768.

Tax payments — fiduciary and business income tax

To obtain an extension of time to file a Wisconsin fiduciary income tax return (Form 2) or a business income tax return of an exempt organization taxable as a trust (Form 4T), it is necessary to pay the Wisconsin tax (“tax” includes recycling surcharge) that is estimated to be due by the original due date of the tax return. If the department determines that the estimate of tax is unreasonable, the extension will not be allowed.

To make the estimated tax payments, trusts and estates filing on Form 2 should use Form 1-ES, “Wisconsin Estimated Tax Voucher.” Exempt organizations taxable as trusts and filing on Form 4T should use Form 4-ES, “Wisconsin Corporation Estimated Tax Voucher.” Be sure the voucher is for the same year as the tax return.

If the actual tax due on a Form 2 or 4T exceeds the estimated taxes paid, the unpaid taxes are subject to interest of 1% per month during the extension period.

Tax payments — estate tax

It is not necessary to pay the Wisconsin estate tax that is estimated to be due in order to receive an extension of time to file the estate tax return (Form W706). However, an extension of time to file is not an extension of time to pay the tax.

Payment of Wisconsin estate tax is due nine months after the date of death, regardless of whether an extension of time to file the tax return was obtained. Estate tax not paid by the due date of the payment is subject to interest of 1% per month from the date of death (not from the due date of the payment) to the date paid.

Interest during the extension period (computed from the date of death) can be avoided by paying the taxes that are estimated to be due by the original due date of the tax return and payment (if the actual tax due exceeds the estimate, the balance due is subject to interest computed from the date of death). Form 401T, “Report of Estate or Inheritance Tax Payment,” should be used to make this estimated tax payment. A statement should be included with the Form 401T, indicating that a federal extension of time to file the estate tax return has been requested.

G. WITHHOLDING REPORTS

Form	Original Due Date	Extension Periods Available	Extension Form
1. Form WT-7 — employer's annual reconciliation of income tax withheld	January 31 after end of calendar year	30 days	written request *
2. Form WT-6 — withholding tax deposit report	(a) semi-monthly filers with reporting period 1st to 15th day of month — last day of that month	(a) no extension permitted	(a) none
	(b) semi-monthly filers with reporting period 16th to end of month — 15th day of following month	(b) no extension permitted	(b) none
	(c) all other filers — last day of month after end of reporting period	(c) no extension permitted	(c) none

* Submit a written request to the Wisconsin Department of Revenue by the original due date. Do not attach a copy of the extension request to the withholding reconciliation report when it is filed.

30-day extension — Form WT-7

The due date for filing an “Employers Annual Reconciliation of Wisconsin Income Tax Withheld From Wages” (Form WT-7), and the wage and tax statements and information returns required to be filed with the Form WT-7, can be extended to 30 days after the original due date.

How to obtain an extension

There is no specific form for requesting an extension of time to file Form WT-7. To obtain an extension, submit a written request to the department. Include the payer's name, address, and Wisconsin employer identification number, and a statement that an extension is being requested for filing Form WT-7.

Mail the extension request to Wisconsin Department of Revenue, Registration Unit, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949, fax it to (608) 267-1030, or e-mail it to sales10@dor.state.wi.us. The request must be post-marked, faxed, or e-mailed by the original due date of Form WT-7.

If a payer is requesting an extension to file Form WT-7 and is an annual filer with taxes to remit, or it is estimated that an underpayment occurred during the taxable year, the payer should complete a “Withholding Tax Deposit Report” (Form WT-6) and submit it plus the remittance with the extension request. The time for depositing withheld taxes cannot be extended (see “Extensions not permitted — Form WT-6” below).

Extensions not permitted — Form WT-6

The due date for filing withholding deposit reports (Form WT-6) and remitting withheld taxes cannot be extended. (**Note:** Withheld taxes must be remitted on an annual, quarterly, monthly, or semi-monthly basis, depending on the amount of taxes withheld.)

Interest on late deposits

Amounts required to be withheld that are not deposited or paid to the department by the due date are subject to interest of 1.5% per month from the due date until paid.

H. INFORMATION RETURNS

Form	Original Due Date	Extension Periods Available	Extension Form
1. (compensation for services) federal Form W-2 — wage and tax statement Wisconsin Form 9b or federal Form 1099-MISC — miscellaneous income federal Form 1099-R — distributions from pension, other retirement plans	January 31 after end of calendar year February 28 after end of calendar year February 28 after end of calendar year	30 days 60 days 60 days	written request * written request * written request *
2. (gambling winnings) federal Form W-2G — certain gambling winnings	January 31 after end of calendar year	30-day extension permitted if filed with Form WT-7 for which extension has been obtained	written request *
3. (rents and royalties) Wisconsin Form 9b or federal Form 1099-MISC — miscellaneous income	February 28 (March 15 for corporations) after end of calendar year	60 days	written request *
4. (stock transfers) Wisconsin Form 8 — transfers of capital stock	March 15 after end of calendar year	no extension permitted	none

(Note: Copies of the forms listed in #1-3 above must be furnished to the recipient of the income by January 31 after the end of the calendar year. That date cannot be extended.)

* Submit a written request to the Wisconsin Department of Revenue by the original due date. Do not submit a copy of the extension request with the information returns when they are filed.

Extensions permitted — Form W-2G

The due date for filing Form W-2Gs that are required to accompany an annual withholding reconciliation report (Form WT-7), to report gambling winnings from which Wisconsin taxes have been withheld, is also extended to 30 days after the original due date if the due date for filing the Form WT-7 has been extended. See section G (page 12), relating to withholding reports.

Extensions permitted — information returns filed without Form WT-7

Information returns to report certain compensation or other payments from which Wisconsin taxes have not been withheld, such as distributions from a retirement or other similar plan, nonwage compensation, and rents or royalties, are not filed with an annual withholding reconciliation report

(Form WT-7). These information returns include Wisconsin Form 9b and federal Forms 1099-R and 1099-MISC.

The due date for filing these information returns can be extended to 60 days after the original due date. Payers needing additional time to file information returns that are not filed with an annual withholding reconciliation report (Form WT-7) should mail a written request to the department at Wisconsin Department of Revenue, Registration Unit, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949, or fax it to (608) 267-1030. The request must be postmarked or faxed by the original due date of the information returns.

Extensions not permitted — Form 8

The due date for filing Wisconsin Form 8 to report stock transfers cannot be extended.

III. ANY QUESTIONS?

If you have questions regarding Wisconsin extensions, you may visit or call any Department of Revenue office. The telephone number and location of the office nearest you may be listed in your telephone directory.

If you wish to contact the department in Madison, you may stop in at 2135 Rimrock Road, or you may contact the department by any of the following methods (the TTY telephone number is (608) 267-1049):

Individual income tax returns —
Corporation franchise or income tax returns —
Partnership returns —

Write to: Wisconsin Department of Revenue
Customer Service and Education Bureau
Mail Stop 5-77
P.O. Box 8949
Madison, WI 53708-8949

Telephone: (608) 266-2772

Fax: (608) 261-7049

E-Mail: corp@dor.state.wi.us (Corporation)

E-Mail: income@dor.state.wi.us (Other)

Sales and use tax returns —
Local exposition tax returns —
Premier resort area tax returns —
Rental vehicle fee returns —
Withholding reports —
Information returns —

Write to: Wisconsin Department of Revenue
Inquiry and Technical Assistance
Mail Stop 5-77
P.O. Box 8949
Madison, WI 53708-8949

Telephone: (608) 266-2776

Fax: (608) 267-1030

E-Mail: sales10@dor.state.wi.us

Fiduciary income tax returns —
Estate tax returns —

Write to: Wisconsin Department of Revenue
Estate and Fiduciary Assistance
Mail Stop 5-144
P.O. Box 8904
Madison, WI 53708-8904

Telephone: (608) 266-2772

Fax: (608) 267-0834

E-Mail: estate@dor.state.wi.us

CAUTION

The information in this publication reflects interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of January 15, 2006. Laws enacted after this date, new administrative rules, and court decisions may change interpretations in this publication.